The court ordered India's Central Bureau of Investigation to investigate the killing of little Arvinder Singh and to submit its re-

port promptly.

"If India has to murder a 3½-year-old child to keep its brutal, corrupt empire together, then freedom for Khalistan cannot be far behind," said Dr. Gurmit Singh Aulakh, President of the Council of Khalistan. Khalistan is the Sikh homeland which declared its independence on October 7, 1987. "This incident is a clear reflection of the immorality of the Indian regime and the character of the Punjab Police, who do not hesitate to kill their brothers and sisters to make themselves rich," Dr. Aulakh said. "They do not realize that they are pushing future generations into the darkness of continued repression." he added.

Dr. Aulakh called on the U.S. government to take strong measures to punish this brutality. "I urge the Administration and Congress to cut off U.S. aid to India, place an embargo on India like the one America had on South Africa before Apartheid ended, and support freedom for Khalistan and all the other freedom-seeking nations of the subcontinent," he said. "This kind of brutal repression is unacceptable. Freedom-loving nations like the United States must not tolerate it." he said.

"If Indian police are killing toddlers like Arvinder Singh and labelling them as terrorists," Dr. Aulakh said. "Then the world has a moral and legal obligation to isolate India until they are ready to join the ranks of civilized nations and peacefully end its occupation of Khalistan and other South Asian nations; so that democracy in South Asia can be a reality and not a well cultivated lie."

PERSONAL EXPLANATION

HON. CASS BALLENGER

OF NORTH CAROLINA

IOLIGE OF DEDDEGENTAL

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 15, 1997

Mr. BALLENGER. Mr. Speaker, had I been present for rollcall votes 72, 73, 74, and 75 last week, I would have voted "yea." I am a cosponsor of H.R. 1003, the Assisted Suicide Funding Restriction Act of 1997, and applaud the leadership for bringing it to the floor for early adoption.

REDESIGNING THE SYSTEM

HON. BILL ARCHER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES Tuesday, April 15, 1997

Mr. ARCHER. Mr. Speaker, on behalf of myself and my good friend, the distinguished Majority Leader DICK ARMEY of Texas, I would like to submit for the RECORD an OP-ED on tax reform that ran in today's Washington Times. Today is the Federal income tax filing deadline for all Americans. Every April 15, we are reminded how much of our incomes are taken by the Federal Government and how long it takes us to figure out how much we owe.

Congressman ARMEY and I are united in our dislike for the current tax system. It is unfair, burdensome, complicated, and inefficient. We need a system that is far simpler, fairer, honest, encourages growth and rewards savings and investment.

The American people overwhelmingly favor a change in the current system, but we cannot radically overhaul our flawed income tax without the President joining our efforts. On April 15, tax day of 1997, the distinguished majority leader and I submit our OP-ED for the RECORD to let America know we stand on the side of real, substantial tax reform.

REDESIGNING THE SYSTEM

(By Bill Archer and Dick Armey)

Along with the millions of Americans who have struggled to meet the April 15 income tax filing deadline, we support overhauling today's federal income tax. While the April 15 deadline reminds us all of our cumbersome tax system, its problems are with us every day of the year.

Last month's Federal Reserve decision to raise interest rates amounts to a devastating indictment of our current tax system. In effect, the Fed declared that in our current tax and regulatory environment, we are unable to handle anything more than a meager 2.4 percent growth rate without risking higher inflation.

This, to us, is unacceptable. Rather than resigning ourselves to continuing low growth rates, we believe it is time for bold change. When Congress' Joint Committee on Taxation invited a diverse group of economists to consider tax reform, everyone agreed our economy would grow faster with either a national consumption tax espoused by Bill Archer, chairman of the tax-writing Ways and Means Committee, or under House Majority Leader Dick Armey's flat tax. We must replace our existing tax code with a system that is fair, honest, vastly simplified and more conducive to economic growth.

Our current tax system is complicated and unfair—it must be eliminated. It imposes, by conservative estimates, \$200 billion in annual compliance costs and immeasurable anxiety on American taxpayers. By punishing work, savings and investment, the current code hampers the creation of new and better jobs and reduces growth in take-home pay. In addition, due to high taxes, last year it took average American workers until May 7 to earn enough to pay their federal, state, and local tax bills

Not only is our tax code burdensome, it is also fundamentally unfair. The current federal income tax is riddled with special-interest loopholes that allow people with similar incomes to pay vastly different amounts in taxes. According to a recent IRS study, some people earning more than \$200,000 a year pay no taxes at all.

Even if you do have to pay taxes, chances are you are not paying the correct amount. Money magazine hired 45 professional tax preparers to fill out a hypothetical family's 1996 return and they gave 45 different answers, for how much that family owed in taxes. In fact, only a quarter of the tax preparers came even within \$1,000 of the actual taxes due. Mistakes and inequity are inevitable so long as we keep our ridiculously complicated code.

We have and will continue to discuss our respective proposals to fundamentally restructure how the federal government collects taxes and how we can work together to replace the current tax system. As a result of our discussions, we have reaffirmed our support for legislation to completely replace the current tax system with a new, simple and fair system that:

Applies a single, low rate to all Americans. Requires a supermajority of both chambers of Congress to raise taxes.

Provides tax relief for working Americans.
Protects the rights of taxpayers and reduces tax collection abuses.

Eliminates the bias against savings and investment and promotes economic growth to

create jobs and opportunities for our children and our grandchildren.

We are committed to working together to elevate the debate on comprehensive tax reform and to lay the groundwork in Congress for the enactment of tax reform legislation that meets these principles. Unfortunately, the Clinton administration has so far shown an unwillingness to substantially change our federal income tax. In February, the congressional leadership wrote the president urging him to submit a tax overhaul proposal by May 1. We will continue to ask the Clinton administration to face up to its obligation to beleaguered taxpayers and offer its own tax reform proposal.

Eliminating the current tax system and replacing it with a simpler, fairer, pro-growth system won't be easy. A recent study showed that Washington's lobbying industry employs 67,062 people, making it the largest private sector employer in the nation's capital. The livelihood of these well-funded special interests depends on preserving their favored treatment in the tax code. If we want to enact meaningful tax reform, America must prevail over Washington special interests.

While we may prefer slightly different paths to reach true tax reform, we stand firmly united in our resolve to replace today's antiquated tax system. There is no greater legacy we can leave our children.

TRIBUTE TO MS. EARTHA KITT

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 15, 1997

Mr. CLYBURN. Mr. Speaker, I rise today to pay tribute to one of South Carolina's outstanding natives, Ms. Eartha Kitt.

Ms. Kitt's personal story reminds me of the famous Harlem Renaissance poet Langsten Hughes who posed the question, "What happens to a dream deferred? Does it dry up like a raisin in the sun? Of fester like a sore—And then run? Does it stink like rotten meat? Or crust and sugar over—like a syrup sweet? Maybe it just sags like a heavy load. Or does it explode?"

Luckily, Eartha Kitt never considered deferring her dreams. Born on a cotton plantation in South Carolina, the young Eartha Kitt left the South to live with an aunt in New York at the age of eight. It was there that she blossomed into the magnificent entertainer she is today.

She has danced and sung her way to become one of the country's consummate cabaret performers, taken Broadway and the Silver Screen by storm, and amassed accolades from Tony, Emmy, and Academy Award nominations to receiving her own star on Hollywood Boulevard's Walk of Fame.

Ms. Kitt has also demonstrated her outspoken dedication to her strongly held beliefs. Her vocal opposition to the Vietnam war at a White House luncheon in 1968 resulted in her being blacklisted by the American entertainment community. That setback didn't stop Ms. Kitt from taking her act overseas where she still has a devoted following.

I applaud and commend the contributions this South Carolina native has made to the entertainment industry. Her inspiring career, which had its humble beginnings on a cotton plantation in the deep South, has enchanted audiences around the world. As a result of her accomplishments, Eartha Kitt has become a living legend.